

Form SF-SAC Worksheet & Single Audit Component Checklist
For Audits With Fiscal Periods Ending in 2008, 2009 and 2010
Enter and Submit Form SF-SAC data and Single Audit package only at:
<http://harvester.census.gov/fac/collect/ddeindex.html>

AUDITEE _____

PART I

1. Fiscal period ending date for this submission. __/__/____

2. Type of Circular A-133 audit. Single audit____ or Program-specific audit____

3. Audit period covered.

Annual____ Biennial____ Other____ (if other, how many months?____)

4. Auditee Identification Numbers (EIN and DUNS). List all applicable EIN and DUNS numbers.

Primary EIN - _____

Other EINs covered in this report: _____

Primary DUNS - ____-____-____

Other DUNS covered in this report: _____

5. Auditee Information (Name, address, Auditee contact, telephone numbers, and email).

Name _____
Street _____
City _____
State _____ Zip _____

Contact Name _____
Title _____
Phone _____
Email _____

6. Primary Auditor Information.

Name _____
Street _____
City _____
State _____ Zip _____

Contact Name _____
Title _____
Phone _____
Email _____

7. Is there Secondary Auditor information? Yes ____ or No ____

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8. List Secondary Auditor information here (if applicable, 12 maximum).

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

Name _____	Contact Name _____
Street _____	Title _____
City _____	Phone _____
State _____ Zip _____	Email _____

PART II

1. Type of Audit report.

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Mark either Unqualified opinion____

OR

any combination of Qualified opinion____, Adverse opinion____
or Disclaimer of opinion____

2. Is a "going concern" explanatory paragraph included in the audit report?

Yes ____ or No ____

3. Is a significant deficiency disclosed? Yes ____ or No ____ (If No, skip to #5)

4. Is any significant deficiency reported as a material weakness?

Yes ____ or No ____

5. Is a material noncompliance disclosed? Yes ____ or No ____

PART III

1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)

Yes ____ or No ____

2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § ____ .520(b)) \$ _____

3. Did the auditee qualify as a low-risk auditee? (§ ____ .530) Yes ____ or No ____

4. Is a significant deficiency disclosed for any major program? (§ ____ .510(a)(1))

Yes ____ or No ____

5. Is any significant deficiency reported for any major program as a material weakness? (§ ____ .510(a)(1)) Yes ____ or No ____

6. Are any known questioned costs reported? (§ ____ .510(a)(3) or (4))

Yes ____ or No ____

7. Were Prior Audit Findings related to direct funding shown in the Summary Schedule of Prior Audit Findings? (§ ____ .315(b)) Yes ____ or No ____

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8. Indicate which *Federal* agency(ies) have current year audit findings related to direct funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. (Mark (X) all that apply or None)

- 98 U.S. Agency for International Development ____
- 10 Agriculture ____
- 23 Appalachian Regional Commission ____
- 11 Commerce ____
- 94 Corporation for National and Community Service ____
- 12 Defense ____
- 84 Education ____
- 81 Energy ____
- 66 Environmental Protection Agency ____
- 39 General Services Administration ____
- 93 Health and Human Services ____
- 97 Homeland Security ____
- 14 Housing and Urban Development ____
- 03 Institute of Museum and Library Services ____
- 15 Interior ____
- 16 Justice ____
- 17 Labor ____
- 09 Legal Services Corporation ____
- 43 National Aeronautics and Space Administration ____
- 89 National Archives and Records Administration ____
- 05 National Endowment for the Arts ____
- 06 National Endowment for the Humanities ____
- 47 National Science Foundation ____
- 07 Office of National Drug Control Policy ____
- 59 Small Business Administration ____
- 96 Social Security Administration ____
- 19 U.S. Department of State ____
- 20 Transportation ____
- 21 Treasury ____
- 64 Veterans Affairs ____
- 00 None ____
- Other Specify: _____

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Questions 9-10. List all Federal Awards expended during fiscal year and audit findings using this table as a worksheet.

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR								10. AUDIT FINDINGS	
9a. Federal Agency Prefix 1	9b. Extension 2	9c. Research and Development	9d. Name of Federal Program	9e. Amount Expended	9f. Direct Award	9g. Major Program	9h. If MP, type of audit report 3	10a. Type (s) of compliance requirement(s) 4	10b. Audit finding reference number(s) 5
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			
		Yes or No			Yes or No	Yes or No			

Total Federal Awards Expended \$_____

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Note the following:

1 See Appendix 1 of instructions for valid Federal Agency two-digit prefixes.

2 Or other identifying number when the Catalog of Federal Domestic Assistance (CFDA) number is not available. (*See Instructions*)

3 If major program is marked "Yes," enter only one letter (**U** = Unqualified opinion, **Q** = Qualified opinion, **A** = Adverse opinion, **D** = Disclaimer of opinion) corresponding to the type of audit report in the adjacent box. If major program is marked "No," leave the type of audit report box blank.

4 Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses), questioned costs, fraud, and other items reported under §____.510(a)) reported for each Federal program.

- A. Activities allowed or unallowed
- B. Allowable costs/cost principles
- C. Cash management
- D. Davis – Bacon Act
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal Funds
- I. Procurement and suspension and debarment
- J. Program Income
- K. Real property acquisition and relocation assistance
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provisions
- O. None
- P. Other

5 N/A for NONE

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Single Audit Component Checklist

According to §__ .320(c) of the OMB Circular A-133, the following must be submitted to the Federal Audit Clearinghouse:

1. A completed Form SF-SAC.
2. One complete copy of the Single Audit reporting package.

Please enter the starting pdf file page number for each of the following components. If auditor reports have been completed, then list the starting page number of the combined report for each corresponding report on the checklist. If a component is not required, enter 'N/A' instead of a page number. Each component on the checklist must have a numeric page number or 'N/A' listed.

The following is a key for the Component Checklist	
*	= Required (cannot be blank or 'N/A').
**	= Required if prior audit findings exist.
***	= Required if findings exist.
Note!	These codes do not apply to a program specific audit..

<u>Page Number</u>	<u>Component</u>
_____ *	Financial Statement(s) §__ .310(a)
_____ *	Schedule of expenditures of Federal Awards §__ .310(b)
_____ **	Summary Schedule of Prior Audit Findings §__ .315(b)
_____ *	Opinion on Financial Statements §__ .505(a)
_____ *	A-133 Report on Internal Control §__ .505(b) (major programs)
_____ *	GAS Report on Internal Control §__ .505(b)
_____ *	A-133 Report on Compliance §__ .505(c) (major programs)
_____ *	GAS Report on Compliance §__ .505(c)
_____ *	Schedule of Findings and Questioned Costs §__ .505(d)
_____ ***	Corrective Action Plan (if findings) §__ .315(c)
_____ *	Opinion or Disclaimer of Opinion on Schedule of Federal Awards §__ .505(a)